

## FINANCIAL EXPOSURE:

Rating the States on Economic Development Transparency

(read here: <https://goodjobsfirst.org/financialexposure>)

## APPENDIX: Minnesota

Transparency scores for major state programs

(\* see next page for scoring details)

<b>Program Description</b>	<b>Recent Annual Cost</b>	<b>Online Recipient Disclosure</b>	<b>Recipient Disclosure Score*</b>
Data Center Incentive Program - 20- year sales tax refund on equipment, software, energy for data centers that invest at least \$30 million within two years.	<a href="#"><u>\$96 million (2022)</u></a>	none	0/100
Greater Minnesota Public Infrastructure Grant Program - a funding stream that pays for 50% of various kinds of infrastructure such as water systems, utility extensions, and roads; grants are awarded to localities to benefit specific companies.	<a href="#"><u>\$2.6 million (2020)</u></a>	none	0/100
Minnesota Job Creation Fund - multi- year, discretionary grants of up to \$2 million to companies that meet job, investment, and wage requirements and consider a location outside of the state. The program requires a local match.	<a href="#"><u>\$7.2 million (2020)</u></a>	<a href="#"><u>Source</u></a>	65/100
Partnership Program - a grant program that pays educational institutions to provide training for employees of specific companies.	<a href="#"><u>\$3.6 million (2020)</u></a>	<a href="#"><u>Source</u></a>	22/100
Research & Development Tax Credit - income tax credit for various research expenditures that can be carried forward for 15 years.	<a href="#"><u>\$95 million (2022)</u></a>	none	0/100

<b>Financial Exposure: Rating the States on Economic Development Transparency</b>	<i>Maximum possible score</i>	Data Center Incentive Program	Greater Minnesota Public Infrastructure Grant Program	Minnesota Job Creation Fund	Partnership Program	Research & Development Tax Credit
<b>Scoring Details for Minnesota Programs</b>						
<i>Score criteria (point values in parentheses)</i>						
<b>PROJECT INFORMATION</b>						
address/coordinates (8); zip code (5); city or county (3)	<b>8</b>	0	0	8	0	0
month + year of agreement/contract/project (1)	<b>1</b>	0	0	1	1	0
nature of project (1)	<b>1</b>	0	0	0	1	0
<b>ADVANCE NOTICE AND PUBLIC PARTICIPATION</b>						
full applications (5); applicant names + amounts (2); applicant names (1)	<b>5</b>	0	0	0	0	0
cost-benefit analysis at least 15 days in advance (3)	<b>3</b>	0	0	0	0	0
meeting: full proposal (4); program + applicant (3); agenda (2); dates (1)	<b>4</b>	0	0	4	3	0
full draft agreements ahead of approval (3); full agreements after (1)	<b>3</b>	0	0	0	0	0
<b>RECIPIENT IDENTITY</b>						
federal employer identification number (1)	<b>1</b>	0	0	0	0	0
industry classification NAICS code (1)	<b>1</b>	0	0	0	0	0
parent company for all awardees (3)	<b>3</b>	0	0	0	0	0
<b>SUBSIDY INFORMATION</b>						
approved/awarded subsidy value (4)	<b>4</b>	0	0	4	4	0
disbursed/claimed subsidy amount (6)	<b>6</b>	0	0	6	0	0
status + penalty actions (10); status only (5)	<b>10</b>	0	0	5	0	0
<b>JOB CREATION REPORTING</b>						
number of projected new/retained jobs/trainees (6)	<b>6</b>	0	0	4	6	0
number of actual new/retained jobs/trainees (14)	<b>14</b>	0	0	10	0	0
<b>WAGES/PAYROLL REPORTING</b>						
projected wage/payroll for new/retained jobs (5)	<b>5</b>	0	0	4	0	0
actual wage/payroll for new/retained jobs (10)	<b>10</b>	0	0	8	0	0
<b>EXPENDITURE/INVESTMENT REPORTING</b>						
projected capital investment/expenditure/cost (1)	<b>1</b>	0	0	1	0	0
actual capital investment/expenditure/cost (4)	<b>4</b>	0	0	2	0	0
<b>DATA ACCESSIBILITY AND USABILITY</b>						
two clicks from program page (3); - 1 for every additional click	<b>3</b>	0	0	3	3	0
unambiguous data and explanations (2)	<b>2</b>	0	0	2	2	0
five years of data placed together (2); on different pages (1)	<b>2</b>	0	0	2	1	0
downloadable to database applications (3); downloadable to PDF (1)	<b>3</b>	0	0	1	1	0
<b>TOTAL PROGRAM SCORE</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>22</b>	<b>0</b>

see next page for scoring notes

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## Scoring notes: Minnesota

### **Data Center Incentive Program**

There is no online recipient disclosure for this program.

### **Research & Development Tax Credit**

There is no online recipient disclosure for this program.

### **Partnership Program**

Disclosure link: <https://mn.gov/deed/business/financing-business/training-grant/mjsp/>

The awards are approved by the Minnesota Jobs Skills Partnership (MJSP). MJSP discloses basic information about subsidy recipients on its webpage under a tab labeled "Funded Projects," posted to the Department of Employment and Economic Development (DEED) website. The data includes company names, award amounts, and a project description; number of trainees is available for some but not all projects. MJSP upcoming meetings dates and agendas are posted to its [webpage](#). Agendas include company names and educational institutions that apply for the grant.

### **Greater Minnesota Public Infrastructure Grant Program**

There is no online recipient disclosure for this program.

### **Minnesota Job Creation Fund**

Disclosure link: <https://mn.gov/deed/business/financing-business/deed-programs/mn-jcf/job-creation-fund-map.jsp>

Recipient-level data is linked from the program webpage on the Department of Employment and Economic Development (DEED) website. After clicking on a link under Funding Awards, a new webpage opens. It includes an online map and embedded spreadsheet with tabs for active and completed projects. The active projects list recipients' projected jobs, wages, and investment; the completed projects list actual jobs, wages, and investment. For completed projects, projected jobs, wage and investment are available after clicking on the individual award, view data, full data and then by clicking on show all column. Not only this is a difficult way to get to the data, but the download function does not always work -- we deducted points in the data accessibility category. A note on the disclosure page states that projects that failed to

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meet requirements are removed from the database, a drawback to transparency. Public meetings are required for awards over \$50,000. Meeting notices are posted to the DEED's Public Meeting Notices [webpage](#) and to the [Minnesota State Register](#). Notices include company name, proposed subsidy award, and company commitments